

## **EXHIBIT A**



Department of the Treasury  
Internal Revenue Service  
Small Business / Self-Employed Division  
8075 CREEKSIDE DRIVE  
PORTAGE, MI 49024

Date:  
08/02/2023  
Person to contact  
Name: NOLENE E RITCHIE  
ID number: 1000237309  
Telephone: (269)323-4928  
Fax: (888)769-6027

JOHN W & MARTHA HIGGINS  
50102 ALPINE BLVD  
GRAND BEACH, MI 49117-9026029

### Case Closed – Currently Not Collectible

#### Why we're sending you this letter

We temporarily closed your collection case for the tax types and periods below. We determined you don't have the ability to pay the amount(s) you owe at this time.

Tax Type	Tax Period Ending	Tax Type	Tax Period Ending	Tax Type	Tax Period Ending
1040	12/31/2011	1040	12/31/2016	1040	12/31/2021

#### What you need to do

You don't need to take any action at this time. Be sure to:

- File all future tax returns and pay any amount(s) you owe on time.
- Consider making voluntary payments toward the amount(s) you owe, when possible, to minimize additional interest and applicable penalties.

#### What you need to know


Although we temporarily closed your case for collections, you still owe the IRS an amount(s). We may re-open your case in the future if your financial situation improves. Because you still owe the IRS an amount(s), we'll continue to add applicable penalties and interest to your account and we can make other adjustments and offsets, such as applying future federal tax refunds to the amount(s) you owe. Additionally, your state tax refunds may be subject to levy under the State Income Tax Levy program (SITLP). Furthermore, if your case is re-opened, the IRS will notify you to resolve your federal tax debts. If your federal tax debts are not resolved after repeated notifications, the IRS could issue a levy or file a Notice of Federal Tax Lien or potentially certify you to the Department of State for denial or revocation of passport. For more information visit [www.irs.gov](http://www.irs.gov) and search Revocation or Denial of Passport in Case of Certain Unpaid Taxes.

**Additional information**

If you have questions, call us at 800-829-1040 (individuals) or 800-829-4933 (businesses). For non-case-related questions, you can visit our website at [www.irs.gov](http://www.irs.gov).

Thank you for your cooperation.

Sincerely,

A handwritten signature in cursive script, reading "Nolene E Ritchie".

NOLENE E RITCHIE  
ACTING MANAGER